Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2023

OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning ______, 2023, ending ______, 20 ___ | See separate instructions.

Your first name and middle initial	Last name	Your social security number
Dana S	Jacobson	018 50 1985
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
188 North St		
City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
Dalton	MA	012261207
Foreign country name	Foreign province/state/county	Foreign postal code

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status Check only one box.
- ☒ Single
- ☐ Married filing jointly (even if only one had income)
- ☐ Married filing separately (MFS)
- ☐ Head of household (HOH)
- ☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: ______

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1959 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1959 ☐ Is blind

Dependents (see instructions): If more than four dependents, see instructions and check here ☐

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions): Child tax credit	Credit for other dependents
			☐	☐
			☐	☐
			☐	☐
			☐	☐

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

Attach Sch. B if required.

Standard Deduction for—
- Single or Married filing separately, $13,850
- Married filing jointly or Qualifying surviving spouse, $27,700
- Head of household, $20,800
- If you checked any box under *Standard Deduction*, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)			1a	121,962.
b	Household employee wages not reported on Form(s) W-2			1b	
c	Tip income not reported on line 1a (see instructions)			1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			1d	
e	Taxable dependent care benefits from Form 2441, line 26			1e	
f	Employer-provided adoption benefits from Form 8839, line 29			1f	
g	Wages from Form 8919, line 6			1g	
h	Other earned income (see instructions)			1h	0.
i	Nontaxable combat pay election (see instructions)	1i			
z	Add lines 1a through 1h			1z	121,962.
2a	Tax-exempt interest	2a	b Taxable interest	2b	
3a	Qualified dividends	3a	b Ordinary dividends	3b	
4a	IRA distributions	4a	b Taxable amount	4b	
5a	Pensions and annuities	5a	b Taxable amount	5b	
6a	Social security benefits	6a	b Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions) ☐				
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐			7	
8	Additional income from Schedule 1, line 10			8	4,321.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**			9	126,283.
10	Adjustments to income from Schedule 1, line 26			10	306.
11	Subtract line 10 from line 9. This is your **adjusted gross income**			11	125,977.
12	**Standard deduction or itemized deductions** (from Schedule A)			12	17,671.
13	Qualified business income deduction from Form 8995 or Form 8995-A			13	803.
14	Add lines 12 and 13			14	18,474.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**			15	107,503.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Tax and Credits

16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐			16	19,201.
17	Amount from Schedule 2, line 3			17	
18	Add lines 16 and 17			18	19,201.
19	Child tax credit or credit for other dependents from Schedule 8812			19	
20	Amount from Schedule 3, line 8			20	555.
21	Add lines 19 and 20			21	555.
22	Subtract line 21 from line 18. If zero or less, enter -0-			22	18,646.
23	Other taxes, including self-employment tax, from Schedule 2, line 21			23	611.
24	Add lines 22 and 23. This is your **total tax**			24	19,257.

Payments

If you have a qualifying child, attach Sch. EIC.

25	Federal income tax withheld from:				
a	Form(s) W-2	25a	20,450.		
b	Form(s) 1099	25b			
c	Other forms (see instructions)	25c			
d	Add lines 25a through 25c			25d	20,450.
26	2023 estimated tax payments and amount applied from 2022 return			26	
27	Earned income credit (EIC) No	27			
28	Additional child tax credit from Schedule 8812	28			
29	American opportunity credit from Form 8863, line 8	29			
30	Reserved for future use	30			
31	Amount from Schedule 3, line 15	31			
32	Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits**			32	
33	Add lines 25d, 26, and 32. These are your **total payments**			33	20,450.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**			34	1,193.
35a	Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐			35a	1,193.
b	Routing number 211885250 c Type: ☒ Checking ☐ Savings				
d	Account number 1000467177				
36	Amount of line 34 you want **applied to your 2024 estimated tax**	36			

Direct deposit? See instructions.

Amount You Owe

37	Subtract line 33 from line 24. This is the **amount you owe**. For details on how to pay, go to *www.irs.gov/Payments* or see instructions			37	
38	Estimated tax penalty (see instructions)	38			

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions ☐ **Yes.** Complete below. ☒ **No**

Designee's name | Phone no. | Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		RETAIL	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. (413)212-4307	Email address		

Joint return? See instructions. Keep a copy for your records.

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name Self-Prepared				Phone no.
Firm's address				Firm's EIN

SCHEDULE 1 (Form 1040)

Department of the Treasury Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR	**Your social security number**
Dana S Jacobson	018-50-1985

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes			1	0.
2a	Alimony received			2a	
b	Date of original divorce or separation agreement (see instructions):				
3	Business income or (loss). Attach Schedule C			3	4,321.
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other income:				
a	Net operating loss	8a	( )		
b	Gambling	8b			
c	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d	( )		
e	Income from Form 8853	8e			
f	Income from Form 8889	8f			
g	Alaska Permanent Fund dividends	8g			
h	Jury duty pay	8h			
i	Prizes and awards	8i			
j	Activity not engaged in for profit income	8j			
k	Stock options	8k			
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l			
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m			
n	Section 951(a) inclusion (see instructions)	8n			
o	Section 951A(a) inclusion (see instructions)	8o			
p	Section 461(l) excess business loss adjustment	8p			
q	Taxable distributions from an ABLE account (see instructions)	8q			
r	Scholarship and fellowship grants not reported on Form W-2	8r			
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	( )		
t	Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan	8t			
u	Wages earned while incarcerated	8u			
z	Other income. List type and amount:	8z			
9	Total other income. Add lines 8a through 8z			9	
10	Combine lines 1 through 7 and 9. This is your **additional income**. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	4,321.

Part II Adjustments to Income

11	Educator expenses			11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106			12	
13	Health savings account deduction. Attach Form 8889			13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903			14	
15	Deductible part of self-employment tax. Attach Schedule SE			15	306.
16	Self-employed SEP, SIMPLE, and qualified plans			16	
17	Self-employed health insurance deduction			17	
18	Penalty on early withdrawal of savings			18	
19a	Alimony paid			19a	
b	Recipient's SSN				
c	Date of original divorce or separation agreement (see instructions):				
20	IRA deduction			20	
21	Student loan interest deduction			21	
22	Reserved for future use			22	
23	Archer MSA deduction			23	
24	Other adjustments:				
a	Jury duty pay (see instructions)	24a			
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b			
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c			
d	Reforestation amortization and expenses	24d			
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e			
f	Contributions to section 501(c)(18)(D) pension plans	24f			
g	Contributions by certain chaplains to section 403(b) plans	24g			
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h			
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i			
j	Housing deduction from Form 2555	24j			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k			
z	Other adjustments. List type and amount:	24z			
25	Total other adjustments. Add lines 24a through 24z			25	
26	Add lines 11 through 23 and 25. These are your **adjustments to income**. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10			26	306.

SCHEDULE 2 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074
2023
Attachment Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR	Your social security number
Dana S Jacobson	018-50-1985

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE			4	611.
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5			
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6			
7	Total additional social security and Medicare tax. Add lines 5 and 6			7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐			8	
9	Household employment taxes. Attach Schedule H			9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required			10	
11	Additional Medicare Tax. Attach Form 8959			11	
12	Net investment income tax. Attach Form 8960			12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12			13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares			14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000			15	
16	Recapture of low-income housing credit. Attach Form 8611			16	

(continued on page 2)

Part II Other Taxes *(continued)*

17	Other additional taxes:				
a	Recapture of other credits. List type, form number, and amount:	**17a**			
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	**17b**			
c	Additional tax on HSA distributions. Attach Form 8889	**17c**			
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	**17d**			
e	Additional tax on Archer MSA distributions. Attach Form 8853	**17e**			
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	**17f**			
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	**17g**			
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	**17h**			
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	**17i**			
j	Section 72(m)(5) excess benefits tax	**17j**			
k	Golden parachute payments	**17k**			
l	Tax on accumulation distribution of trusts	**17l**			
m	Excise tax on insider stock compensation from an expatriated corporation	**17m**			
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	**17n**			
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	**17o**			
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	**17p**			
q	Any interest from Form 8621, line 24	**17q**			
z	Any other taxes. List type and amount:	**17z**			
18	Total additional taxes. Add lines 17a through 17z			**18**	
19	Reserved for future use			**19**	
20	Section 965 net tax liability installment from Form 965-A	**20**			
21	Add lines 4, 7 through 16, and 18. These are your **total other taxes**. Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b			**21**	611.

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074
2023
Attachment Sequence No. 03

Name(s) shown on Form 1040, 1040-SR, or 1040-NR	Your social security number
Dana S Jacobson	018-50-1985

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required			1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441			2	
3	Education credits from Form 8863, line 19			3	
4	Retirement savings contributions credit. Attach Form 8880			4	
5a	Residential clean energy credit from Form 5695, line 15			5a	555.
b	Energy efficient home improvement credit from Form 5695, line 32			5b	
6	Other nonrefundable credits:				
a	General business credit. Attach Form 3800	6a			
b	Credit for prior year minimum tax. Attach Form 8801	6b			
c	Adoption credit. Attach Form 8839	6c			
d	Credit for the elderly or disabled. Attach Schedule R	6d			
e	Reserved for future use	6e			
f	Clean vehicle credit. Attach Form 8936	6f			
g	Mortgage interest credit. Attach Form 8396	6g			
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h			
i	Qualified electric vehicle credit. Attach Form 8834	6i			
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j			
k	Credit to holders of tax credit bonds. Attach Form 8912	6k			
l	Amount on Form 8978, line 14. See instructions	6l			
m	Credit for previously owned clean vehicles. Attach Form 8936	6m			
z	Other nonrefundable credits. List type and amount:	6z			
7	Total other nonrefundable credits. Add lines 6a through 6z			7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20			8	555.

(continued on page 2)

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Other payments or refundable credits:		
a	Form 2439	13a	
b	Credit for repayment of amounts included in income from earlier years	13b	
c	Elective payment election amount from Form 3800, Part III, line 6, column (i)	13c	
d	Deferred amount of net 965 tax liability (see instructions)	13d	
z	Other payments or refundable credits. List type and amount:	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15	

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

Go to *www.irs.gov/ScheduleA* for instructions and the latest information.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2023

Attachment Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR: Dana S Jacobson

Your social security number: 018-50-1985

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1			
	2	Enter amount from Form 1040 or 1040-SR, line 11 [2] 125,977.				
	3	Multiply line 2 by 7.5% (0.075)	3	9,448.		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	
Taxes You Paid	5	State and local taxes.				
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐	5a	5,946.		
	b	State and local real estate taxes (see instructions)	5b	4,311.		
	c	State and local personal property taxes	5c	100.		
	d	Add lines 5a through 5c	5d	10,357.		
	e	Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)	5e	10,000.		
	6	Other taxes. List type and amount:	6			
	7	Add lines 5e and 6			7	10,000.
Interest You Paid Caution: Your mortgage interest deduction may be limited. See instructions.	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐				
	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	7,671.		
	b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b			
	c	Points not reported to you on Form 1098. See instructions for special rules	8c			
	d	Reserved for future use	8d			
	e	Add lines 8a through 8c	8e	7,671.		
	9	Investment interest. Attach Form 4952 if required. See instructions	9			
	10	Add lines 8e and 9			10	7,671.
Gifts to Charity Caution: If you made a gift and got a benefit for it, see instructions.	11	Gifts by cash or check. If you made any gift of $250 or more, see instructions	11			
	12	Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	12			
	13	Carryover from prior year	13			
	14	Add lines 11 through 13			14	
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions			15	
Other Itemized Deductions	16	Other—from list in instructions. List type and amount:			16	
Total Itemized Deductions	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12			17	17,671.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐				

SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

Go to *www.irs.gov/ScheduleC* for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. **09**

Name of proprietor: Dana S Jacobson

Social security number (SSN): 018-50-1985

A Principal business or profession, including product or service (see instructions): SELLING MATTRESSES SPIFFS

B Enter code from instructions: 9 9 9 0 0 0

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.): 188 North St

City, town or post office, state, and ZIP code: Dalton, MA 01226-1207

F Accounting method: (1) [X] Cash (2) [ ] Accrual (3) [ ] Other (specify)

G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses . [X] **Yes** [ ] **No**

H If you started or acquired this business during 2023, check here . [ ]

I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . [ ] **Yes** [X] **No**

J If "Yes," did you or will you file required Form(s) 1099? . [ ] **Yes** [ ] **No**

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked [ ]	1	4,321.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	4,321.
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	4,321.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	**Gross income.** Add lines 5 and 6	7	4,321.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
				20	Rent or lease (see instructions):		
10	Commissions and fees	10		a	Vehicles, machinery, and equipment	20a	
11	Contract labor (see instructions)	11		b	Other business property	20b	
12	Depletion	12		21	Repairs and maintenance	21	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		22	Supplies (not included in Part III)	22	
				23	Taxes and licenses	23	
				24	Travel and meals:		
14	Employee benefit programs (other than on line 19)	14		a	Travel	24a	
				b	Deductible meals (see instructions)	24b	
15	Insurance (other than health)	15		25	Utilities	25	
16	Interest (see instructions):			26	Wages (less employment credits)	26	
a	Mortgage (paid to banks, etc.)	16a		27a	Other expenses (from line 48)	27a	
b	Other	16b		b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
17	Legal and professional services	17					

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27b	28	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	4,321.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. **Simplified method filers only:** Enter the total square footage of (a) your home: ______ and (b) the part of your home used for business: ______ . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions.) Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	4,321.

32 If you have a loss, check the box that describes your investment in this activity. See instructions.

• If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3.**

• If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32a [ ] All investment is at risk.

32b [ ] Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . ☐ Yes ☐ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	
41 Inventory at end of year	41	
42 **Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle.

Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) ____________

44 Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:

a Business ____________ b Commuting (see instructions) ____________ c Other ____________

45 Was your vehicle available for personal use during off-duty hours? . . . ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? . . . ☐ Yes ☐ No

47a Do you have evidence to support your deduction? . . . ☐ Yes ☐ No

b If "Yes," is the evidence written? . . . ☐ Yes ☐ No

Part V Other Expenses.

List below business expenses not included on lines 8–26, line 27b, or line 30.

48 **Total other expenses.** Enter here and on line 27a	48	

SCHEDULE SE (Form 1040)

Department of the Treasury Internal Revenue Service

Self-Employment Tax

Attach to Form 1040, 1040-SR, 1040-SS, or 1040-NR.

Go to *www.irs.gov/ScheduleSE* for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR): Dana S Jacobson

Social security number of person with **self-employment** income: 018-50-1985

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A			1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ			1b	( )
	Skip line 2 if you use the nonfarm optional method in Part II. See instructions.				
2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order			2	4,321.
3	Combine lines 1a, 1b, and 2			3	4,321.
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3			4a	3,990.
	Note: If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.				
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here			4b	
c	Combine lines 4a and 4b. If less than $400, **stop**; you don't owe self-employment tax. **Exception:** If less than $400 and you had **church employee income**, enter -0- and continue			4c	3,990.
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income	5a			
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-			5b	0.
6	Add lines 4c and 5b			6	3,990.
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2023			7	160,200
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $160,200 or more, skip lines 8b through 10, and go to line 11	8a	124,271.		
b	Unreported tips subject to social security tax from Form 4137, line 10	8b			
c	Wages subject to social security tax from Form 8919, line 10	8c			
d	Add lines 8a, 8b, and 8c			8d	124,271.
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11			9	35,929.
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)			10	495.
11	Multiply line 6 by 2.9% (0.029)			11	116.
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**, or **Form 1040-SS, Part I, line 3**			12	611.
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15**	13	306.		

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] wasn't more than $9,840, **or (b)** your net farm profits[2] were less than $7,103.

14	Maximum income for optional methods	**14**	6,560
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $6,560. Also, include this amount on line 4b above	**15**	

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $7,103 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	**16**	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above	**17**	

[1] From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

[2] From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

[3] From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

[4] From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Form **8606**

Department of the Treasury
Internal Revenue Service

Nondeductible IRAs

Attach to 2023 Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form8606* for instructions and the latest information.

OMB No. 1545-0074
2023
Attachment Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2023 Form 8606. See instructions.	Your social security number
Dana S Jacobson	018-50-1985

Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street, or P.O. box if mail is not delivered to your home)		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).		
Foreign country name	Foreign province/state/county	Foreign postal code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, Traditional SEP, and Traditional SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2023.
- You took distributions from a traditional, traditional SEP, or traditional SIMPLE IRA in 2023 **and** you made nondeductible contributions to a traditional IRA in 2023 or an earlier year. For this purpose, a distribution does not include a rollover (other than certain qualified disaster distribution repayments from 2023 Form(s) 8915-F), qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023 **and** you made nondeductible contributions to a traditional IRA in 2023 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2023, including those made for 2023 from January 1, 2024, through April 15, 2024. See instructions			1	2,310.
2	Enter your total basis in traditional IRAs. See instructions			2	0.
3	Add lines 1 and 2			3	2,310.
	In 2023, did you take a distribution from traditional, traditional SEP, or traditional SIMPLE IRAs, or make a Roth, Roth SEP, or Roth SIMPLE IRA conversion? **No** — Enter the amount from line 3 on line 14. Do not complete the rest of Part I. **Yes** — Go to line 4.				
4	Enter those contributions included on line 1 that were made from January 1, 2024, through April 15, 2024			4	
5	Subtract line 4 from line 3			5	
6	Enter the value of **all** your traditional, traditional SEP, and traditional SIMPLE IRAs as of December 31, 2023, plus any outstanding rollovers. Subtract certain repayments of qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions)			6	
7	Enter your distributions from traditional, traditional SEP, and traditional SIMPLE IRAs in 2023. **Do not** include rollovers (other than repayments of qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions)); qualified charitable distributions; a one-time distribution to fund an HSA; conversions to a Roth, Roth SEP, or Roth SIMPLE IRA; certain returned contributions; or recharacterizations of traditional IRA contributions (see instructions)			7	
8	Enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023. Also, enter this amount on line 16			8	
9	Add lines 6, 7, and 8	9			
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter “1.000”	10	×		
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth, Roth SEP, or Roth SIMPLE IRAs. Also, enter this amount on line 17	11			
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth, Roth SEP, or Roth SIMPLE IRA	12			
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions			13	
14	Subtract line 13 from line 3. This is **your total basis in traditional IRAs for 2023 and earlier years**			14	2,310.
15a	Subtract line 12 from line 7			15a	
b	Enter the amount on line 15a attributable to qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions). Also, enter this amount on 2023 Form(s) 8915-F, line 18, as applicable (see instructions)			15b	
c	**Taxable amount.** Subtract line 15b from line 15a. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, **or** 1040-NR, line 4b			15c	

Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution. See instructions.

Part II 2023 Conversions From Traditional, Traditional SEP, or Traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs

Complete this part if you converted part or all of your traditional, traditional SEP, and traditional SIMPLE IRAs to a Roth, Roth SEP, or Roth SIMPLE IRA in 2023.

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023	16	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17	
18	**Taxable amount.** Subtract line 17 from line 16. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	18	

Part III Distributions From Roth, Roth SEP, or Roth SIMPLE IRAs

Complete this part only if you took a distribution from a Roth, Roth SEP, or Roth SIMPLE IRA in 2023. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution from 2023 Form(s) 8915-F (see instructions)), qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth, Roth SEP, and Roth SIMPLE IRAs in 2023, including any qualified first-time homebuyer distributions, and any qualified disaster distributions from 2023 Form(s) 8915-F (see instructions)	19	
20	Qualified first-time homebuyer expenses (see instructions). **Do not** enter more than $10,000 reduced by the total of all your prior qualified first-time homebuyer distributions	20	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	
22	Enter your basis in Roth, Roth SEP, and Roth SIMPLE IRA contributions (see instructions). If line 21 is zero, **stop here**	22	
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	23	
24	Enter your basis in conversions from traditional, traditional SEP, and traditional SIMPLE IRAs and rollovers from qualified retirement plans to a Roth, Roth SEP, or Roth SIMPLE IRA. See instructions	24	
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	
b	Enter the amount on line 25a attributable to qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions). Also, enter this amount on 2023 Form(s) 8915-F, line 19, as applicable (see instructions)	25b	
c	**Taxable amount.** Subtract line 25b from line 25a. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, **or** 1040-NR, line 4b	25c	

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature | Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

Form **8995**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

Attach to your tax return.

Go to *www.irs.gov/Form8995* for instructions and the latest information.

OMB No. 1545-2294

2023

Attachment Sequence No. **55**

Name(s) shown on return	Your taxpayer identification number
Dana S Jacobson	018-50-1985

Note. *You can claim the qualified business income deduction* ***only*** *if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.*

Use this form if your taxable income, before your qualified business income deduction, is at or below $182,100 ($364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	**(a)** Trade, business, or aggregation name	**(b)** Taxpayer identification number	**(c)** Qualified business income or (loss)
i	Dana S Jacobson	018-50-1985	4,015.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	4,015.		
3	Qualified business net (loss) carryforward from the prior year	3	( )		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	4,015.		
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	803.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6			
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	( )		
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8			
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10	803.
11	Taxable income before qualified business income deduction (see instructions)	11	108,306.		
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	0.		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	108,306.		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	21,661.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)			15	803.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16	(0.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	(0.)

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to *www.irs.gov/Form5695* for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. **75**

Name(s) shown on return: Dana S Jacobson

Your social security number: 018 50 1985

Part I **Residential Clean Energy Credit** (See instructions before completing this part.)

Note: Skip lines 1 through 11 if you only have a **credit carryforward from 2022**.

Enter the complete address of the home where you installed the property and/or technology associated with lines 1 through 4 and 5b. For more than one home, see instructions.

Number and street	Unit no.	City or town	State	ZIP code
188 North St		Dalton	MA	012261207

1	Qualified solar electric property costs	1	1,850.
2	Qualified solar water heating property costs	2	
3	Qualified small wind energy property costs	3	
4	Qualified geothermal heat pump property costs	4	
5a	Qualified battery storage technology. Does the qualified battery storage technology have a capacity of at least 3 kilowatt hours? (See instructions.) If you checked the "No" box, you cannot claim a credit for qualified battery storage technology	5a	☐ Yes ☒ No
b	If you checked the "Yes" box, enter the qualified battery technology costs	5b	
6a	Add lines 1 through 5b	6a	1,850.
b	Multiply line 6a by 30% (0.30)	6b	555.
7a	Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your **main home** located in the United States? (See instructions.)	7a	☐ Yes ☒ No

If you checked the "No" box, you cannot claim a credit for qualified fuel cell property. Skip lines 7b through 11.

b Enter the complete address of the main home where you installed the fuel cell property.

Number and street	Unit no.	City or town	State	ZIP code

8	Qualified fuel cell property costs	8	
9	Multiply line 8 by 30% (0.30)	9	
10	Kilowatt capacity of property on line 8 above ________ x $1,000	10	

11	Enter the smaller of line 9 or line 10	11	
12	Credit carryforward from 2022. Enter the amount, if any, from your 2022 Form 5695, line 16	12	
13	Add lines 6b, 11, and 12	13	555.
14	Limitation based on tax liability. Enter the amount from the Residential Clean Energy Credit Limit Worksheet. (See instructions.)	14	19,201.
15	**Residential clean energy credit.** Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5a	15	555.
16	Credit carryforward to 2024. If line 15 is less than line 13, subtract line 15 from line 13	16	

Part II Energy Efficient Home Improvement Credit

Section A—Qualified Energy Efficiency Improvements

17a	Are the qualified energy efficiency improvements installed in or on your main home located in the United States? (See instructions.)	17a	☐ Yes ☐ No
b	Are you the original user of the qualified energy efficiency improvements?	17b	☐ Yes ☐ No
c	Are the components reasonably expected to remain in use for at least 5 years?	17c	☐ Yes ☐ No
	If you checked the "No" box for line 17a, 17b, or 17c, you cannot claim the energy efficient home improvement credit. Do not complete Part II, Section A.		
d	Enter the complete address of the main home where you made the qualifying improvements. **Caution:** You can only have one main home at a time. (See instructions.)		
	Number and street / Unit no. / City or town / State / ZIP code		
e	Were any of these improvements related to the construction of this main home?	17e	☐ Yes ☐ No
	If you checked the "Yes" box, you can only claim the energy efficient home improvement credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.		

18	Insulation or air sealing material or system.				
a	Enter the cost of insulation material or system (include air sealing material or system) specifically and primarily designed to reduce heat loss or gain of your home that meets the criteria established by the IECC. (See instructions.)	18a			
b	Multiply line 18a by 30% (0.30). Enter the results. Do **not** enter more than $1,200			18b	
19	Exterior doors that meet the applicable Energy Star requirements.				
a	Enter the cost of the most expensive door you bought	19a			
b	Multiply line 19a by 30% (0.30). Do **not** enter more than $250	19b			
c	Enter the cost of all other qualifying exterior doors	19c			
d	Multiply line 19c by 30% (0.30)	19d			
e	Add lines 19b and 19d. Do **not** enter more than $500			19e	
20	Windows and skylights that meet the Energy Star certification requirements.				
a	Enter the cost of exterior windows and skylights that meet the Energy Star certification requirements. (See instructions.)	20a			
b	Multiply line 20a by 30% (0.30). Enter the results. Do **not** enter more than $600			20b	

Section B—Residential Energy Property Expenditures

21a	Did you incur costs for qualified energy property installed on or in connection with a home located in the United States?	21a	☐ Yes ☐ No
b	Was the qualified energy property originally placed into service by you?	21b	☐ Yes ☐ No
	If you checked the "No" box for line 21a or 21b, you cannot claim the credit for your residential energy property costs. Skip lines 22 through 25 and line 29. Go to line 26.		
c	Enter the complete address of each home where you installed qualified energy property.		

Number and street	Unit no.	City or town	State	ZIP code

22	Residential energy property costs (include labor costs for onsite preparation, assembly, and original installation). (See instructions.)				
a	Enter the cost of central air conditioners	22a			
b	Multiply line 22a by 30% (0.30). Enter the results. Do **not** enter more than $600			22b	
23a	Enter the cost of natural gas, propane, or oil water heaters	23a			
b	Multiply line 23a by 30% (0.30). Enter the results. Do **not** enter more than $600			23b	
24a	Enter the cost of natural gas, propane, or oil furnace or hot water boilers	24a			
b	Multiply line 24a by 30% (0.30). Enter the results. Do **not** enter more than $600			24b	

Section B—Residential Energy Property Expenditures *(continued)*

25a	Enter the cost of improvements or replacement of panelboards, subpanelboards, branch circuits, or feeders	**25a**			
b	Multiply line 25a by 30% (0.30). Enter the results. Do **not** enter more than $600			**25b**	
26	Home energy audits.				
a	Did you incur costs for a home energy audit that included an inspection of your main home located in the United States and a written report prepared by a certified home energy auditor? (See instructions.)			**26a**	☐ **Yes** ☐ **No**
	If you checked the "No" box, you cannot claim the home energy audit credit. Stop. Go to line 27.				
b	Enter the cost of the home energy audits	**26b**			
c	Multiply line 26b by 30% (0.30). Enter the results. Do **not** enter more than $150			**26c**	
27	Add lines 18b, 19e, 20b, 22b, 23b, 24b, 25b, and 26c	**27**			
28	Enter the smaller of line 27 or $1,200			**28**	
29	Heat pumps and heat pump water heaters; biomass stoves and biomass boilers.				
a	Enter the cost of electric or natural gas heat pumps	**29a**			
b	Enter the cost of electric or natural gas heat pump water heaters	**29b**			
c	Enter the cost of biomass stoves and biomass boilers	**29c**			
d	Add lines 29a, 29b, and 29c	**29d**			
e	Multiply line 29d by 30% (0.30). Enter the results. Do **not** enter more than $2,000			**29e**	
30	Add lines 28 and 29e			**30**	
31	Limitation based on tax liability. Enter the amount from the Energy Efficient Home Improvement Credit Limit Worksheet. (See instructions.)			**31**	
32	**Energy efficient home improvement credit.** Enter the smaller of line 30 or line 31. Also include this amount on Schedule 3 (Form 1040), line 5b			**32**	

2023 Form 1

MA23001011555

Massachusetts Resident Income Tax Return

FOR FULL YEAR RESIDENTS ONLY

For the year January 1–December 31, 2023 or other taxable

Year beginning Ending

DANA S JACOBSON 018501985

188 NORTH ST DALTON MA 012261207

Fill in if: Amended return Other jurisdiction change Enter date of change

Federal amendment Amended return due to IRS BBA Partnership Audit

State Election Campaign Fund: $1 You $1 Spouse TOTAL

Fill in if veteran of Operations Enduring Freedom, Iraqi Freedom, Noble Eagle or Sinai Peninsula You Spouse

Taxpayer deceased You Spouse

Fill in if under age 18 You Spouse

Fill in if name change You Spouse

a. Total federal income 126283 Fill in if noncustodial parent

b. Federal adjusted gross income 125977 Fill in if filing Schedule TDS

1. **Filing status** (select one only): X Single Fill in if filing Schedule FCI

Married filing jointly Fill in if reporting crypto currency

Married filing separate return NRA

Head of household You are a custodial parent who has released claim to exemption for child(ren)

2. **Exemptions**

a. Personal exemptions **2a** 4400

b. Number of dependents. (Do not include yourself or your spouse.) Enter number × $1,000 = **2b**

c. Age 65 or over before 2024 You + Spouse = × $700 = **2c**

d. Blindness You + Spouse = × $2,200 = **2d**

e. Medical/dental **2e**

f. Adoption **2f**

g. Total exemptions. Add items 2a through 2f. Enter here and on line 18 **2g** 4400

SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Your signature Date Spouse's signature Date

DANAJACOBSON11@GMAIL.COM 413-212-4307

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST

04/09/2024 04:13 PM REV 03/05/24 INTUIT.CG.CFP.SP

2023 Form 1, pg. 2

MA23001021555

Massachusetts Resident Income Tax Return

018501985

3.	Wages, salaries, tips	3	121962
4.	Taxable pensions and annuities	4	
5.	Mass. bank interest: a. – b. exemption	= 5	
6a.	Business/profession income/loss	6a	4321
6b.	Farming income/loss	6b	
7.	Rental, royalty and REMIC, partnership, S corp., trust income/loss	7	
8a.	Unemployment	8a	
8b.	Mass. lottery winnings	8b	
9.	Other income from Schedule X, line 7	9	
10.	**TOTAL 5.0% INCOME**	10	126283
11a.	Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement	11a	2000
11b.	Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement	11b	
12.	Reserved for future use	12	
13.	Reserved for future use	13	
14.	Rental deduction. a.	÷ 2 = 14	
15.	Other deductions from Schedule Y, line 19	15	400
16.	**Total deductions.** Add lines 11 through 15	16	2400
17.	**5.0% INCOME AFTER DEDUCTIONS**. Subtract line 16 from line 10. Not less than “0”	17	123883
18.	Exemption amount	18	4400
19.	**5.0% INCOME AFTER EXEMPTIONS**. Subtract line 18 from line 17. Not less than “0”	19	119483
20.	**INTEREST AND DIVIDEND INCOME**	20	
21.	**TOTAL TAXABLE 5.0% INCOME**. Add lines 19 and 20	21	119483
22.	**TAX ON 5.0% INCOME. Note:** If choosing the optional 5.85% tax rate, fill in and multiply line 21 and the amount in Schedule D, line 21 by .0585	22	5974
23.	**INCOME FROM SCHEDULE B**. Not less than “0.”		
	a. × .085 = **23a**		
	b. × .12 = **23b**		
	TOTAL TAX ON INCOME FROM SCHEDULE B. Add lines 23a and 23b	23	

BE SURE TO INCLUDE THIS PAGE WITH FORM 1, PAGE 1

MA23001031555
Massachusetts Resident Income Tax Return
018501985

24.	**TAX ON LONG-TERM CAPITAL GAINS. Not less than "0."** Fill in if filing Schedule D-IS		24	
	Fill in if any excess exemptions were used in calculating lines 20, 23 or 24			
25.	Credit recapture amount (from Credit Recapture Schedule)		25	
26.	Additional tax on installment sale		26	
27.	If you qualify for No Tax Status, fill in and enter "0" on line 28			
28.	**TOTAL INCOME TAX.**			
	a. Income tax. Add lines 22 through 26	28a 5974		
	b. 4% Surtax. (from Schedule 4% Surtax, line 7)	28b		
	c. Total tax. Add lines 28a and 28b		28	5974
29.	Limited Income Credit		29	
30.	Income tax due to another state or jurisdiction		30	
31.	Other credits from Credit Manager Schedule		31	
32.	**INCOME TAX AFTER CREDITS.** Subtract the total of lines 29 through 31 from line 28. **Not less than "0"**		32	5974
33.	**Voluntary Contributions**			
	a. Endangered Wildlife Conservation		33a	
	b. Organ Transplant Fund		33b	
	c. Massachusetts Public Health HIV and Hepatitis Fund		33c	
	d. Massachusetts U.S. Olympic Fund		33d	
	e. Massachusetts Military Family Relief Fund		33e	
	f. Homeless Animal Prevention and Care		33f	
	Total. Add lines 33a through 33f		33	
34.	Use tax due on Internet, mail order and other out-of-state purchases		34	
35.	Health care penalty a. You + b. Spouse		35	
36.	**Amended return only.** Overpayment from original return		36	
37.	**INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX.** Add lines 32 through 36		37	5974
38.	a. Massachusetts income tax withheld from Form(s) W-2	38a 5890		
	b. Massachusetts income tax withheld from Form(s) 1099	38b		
	c. Massachusetts income tax withheld from other forms	38c		
	Total. Add lines 38a through 38c		38	5890

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MA23001041555

Massachusetts Resident Income Tax Return

018501985

39.	2022 overpayment applied to your 2023 estimated tax	39	
40.	2023 Massachusetts estimated tax payments	40	
41.	Payments made with extension	41	
42.	**Amended return only.** Payments made with original return. Not less than "0"	42	
43.	Earned Income Credit. a. Number of qualifying children b. Amount from U.S. return × .40 =	43	
	Note: You cannot claim the Earned Income Credit if your filing status is married filing separately unless you qualify for an exception (see instructions). Fill in if you qualify for this exception		
44.	Senior Circuit Breaker Credit	44	
45.	Reserved for future use	45	
46.	Child and Family Tax Credit a. × $310 =	46	
47.	Other Refundable Credits	47	
48.	**Total Refundable Credits.** Add lines 43 through 47	48	
49.	Excess Paid Family Leave Withholding	49	
50.	**TOTAL.** Add lines 38 through 42 and lines 48 and 49	50	5890
51.	**Overpayment.** Subtract line 37 from line 50	51	
52.	Amount of overpayment you **want applied to your 2024 estimated tax**	52	
53.	**Refund.** Subtract line 52 from line 51. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204	53	

Direct deposit of refund. Type of account checking savings

RTN # account #

54.	**Tax due. Pay online at www.mass.gov/dor/payonline.** Mail to: Mass. DOR, PO Box 7003, Boston, MA 02204	54	84

Interest Penalty M-2210 amt. X EX enclose Form M-2210

May the Department of Revenue discuss this return with the preparer shown here?

I do not want preparer to file my return electronically (this may delay your refund)

Print paid preparer's name Date Check if self-employed Paid preparer's SSN/PTIN

Paid preparer's signature Paid preparer's phone Paid preparer's EIN

SELF PREPARED

BE SURE TO INCLUDE THIS PAGE WITH FORM 1, PAGE 1

2023 Schedule Y
MA23SYY011555

DANA S JACOBSON 018501985

Schedule Y. Other Deductions

1.	[RESERVED FOR FUTURE USE]	1	
2.	Penalty for early savings withdrawal	2	
3.	Amount of deductible alimony paid	3	
4.	Amounts excludible under MGL Ch. 41, sec. 111F or U.S. tax treaty incl. in Form 1, line 3 or Form 1-NR/PY, line 5	4	
	Income received by a firefighter or police officer incapacitated in the line of duty, per MGL Ch. 41, sec. 111F		
	Income exempt under U.S. tax treaty		
5.	Moving expenses for members of the Armed Forces	5	
6.	Medical savings account deduction	6	
7.	Self-employed health insurance deduction	7	
8.	Health savings accounts deduction	8	
9a.	Certain qualified deductions from U.S. Form 1040	9a	
9b.	Certain business expenses from U.S. Form 1040	9b	
9c.	Charitable contributions deduction	9c	400
10.	Student loan interest	10	
11.	College Tuition Deduction (full-year residents only)	11	
12.	Undergraduate student loan interest deduction	12	
13.	Deductible amount of qualified contributory pension income from another state or political subdivision included in Form 1, line 4 or Form 1-NR/PY, line 6	13	
14.	Claim of right deduction	14	
15.	Commuter deduction	15	
16.	Human organ donation deduction (full-year residents only)	16	
17.	Certain gambling losses	17	
18a.	Prepaid tuition or college savings program deduction	18a	
18b.	Student loan repayment assistance deduction	18b	
19.	Total other deductions. Add lines 1 through 18	19	400

2023 Schedule C

MA23011011555

Massachusetts Profit or Loss From Business

DANA S JACOBSON 018501985
DANA S JACOBSON
SELLING MATTRESSES SPIFFS 999000
188 NORTH ST DALTON MA 012261207

Accounting method: X Cash Accrual Other (specify) No. of employees

Fill in if you materially participated in the operation of this business during 2023 (see line 33 instructions) X

Fill in if you started or acquired this business during 2023

Fill in if you made any payments in 2023 that would require you to file Form(s) 1099

Fill in if you have any suspended PAL related to this schedule. See instructions and line 36

Fill in if you claimed the small business exemption from the sales tax on purchases of taxable energy or heating fuel during 2023

Fill in if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked

Fill in if interest or dividend reported on U.S. Schedule C, lines 1 and/or 6

Do not include interest and dividends in Schedule C, lines 1 and 4. Enter this amount here and on Schedule B, line 3. See instructions

1.	a. Gross receipts or sales	4321		
	b. Returns and allowances		a – b = **1**	4321
2.	Cost of goods sold and/or operations		**2**	
3.	Gross profit. Subtract line 2 from line 1		**3**	4321
4.	Other income		**4**	
5.	Total income. Add line 3 and line 4		**5**	4321
6.	Advertising		**6**	
7.	Bad debts from sales or services		**7**	
8.	Car and truck expenses		**8**	
9.	a. Commissions and fees			
	b. Contract Labor		a + b = **9**	
10.	Depletion		**10**	
11.	Depreciation and Section 179 deduction		**11**	
12.	Employee benefit programs		**12**	
13.	Insurance		**13**	

2023 Schedule C, pg. 2
018501985 MA23011021555

14.	Interest		
	a. mortgage interest paid to financial institutions		
	b. other interest	a + b = **14**	
15.	Legal and professional services	**15**	
16.	Office expense	**16**	
17.	Pension and profit-sharing	**17**	
18.	Rent or lease a. vehicles, machinery and equipment		
	b. other business property	a + b = **18**	
19.	Repairs and maintenance	**19**	
20.	Supplies	**20**	
21.	Taxes and licenses	**21**	
22.	Travel	**22**	
23.	Deductible meals. See instructions for appropriate percentage subject to limitiations	**23**	
24.	Utilities	**24**	
25.	Wages	**25**	
26.	Other expenses	**26**	
27.	Total expenses. Add lines 6 through 26	**27**	
28.	Tentative profit or loss. Subtract line 27 from line 5	**28**	4321
29.	Expenses for business use of your home	**29**	
30.	Abandoned Building Renovation Deduction	**30**	
31.	Net profit or loss. Subtract total of line 29 and line 30 from line 28	**31**	4321
32.	Deductible loss. If you have a loss on line 31 it may be limited. See line 33	**32**	
33.	Description of your investment in this activity. If you filled in 33a enter loss on line 32 and go to line 35. If you filled in 33b see instructions for line 32 and go to line 35	33a. All investment at risk. 33b. Some investment is not at risk.	
34.	Profit from line 31	**34**	4321
35.	Total profit or loss. Combine lines 32 and 34	**35**	4321
36.	Allowable prior-year suspended PAL you are applying	**36**	
37.	Net profit or loss. Combine line 35 and 36. Enter here and on Form 1, line 6a or Form 1 NR/PY, line 8a	**37**	4321

Schedule C-1. Cost of Goods Sold and/or Operations

Method(s) used to value closing inventory: Cost Lower of cost or market Other (specify)

Fill in if there was any change in determining quantities, costs or valuations between opening & closing inventory? If Yes, enclose explanation

Fill in and enclose explanation if inventory at beginning of year is different from last year's closing inventory

1.	Inventory at beginning of year	**1**
2.	a. Purchases	
	b. Items withdrawn for personal use	a – b = **2**
3.	Cost of labor	**3**
4.	Materials and supplies	**4**
5.	Other costs	**5**
6.	Add lines 1 through 5	**6**
7.	Inventory at end of year	**7**
8.	Cost of goods sold and/or operations. Subtract line 7 from line 6	**8**

2023 Schedule INC
MA23INC011555

DANA S JACOBSON 018501985

Form W-2 and 1099 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
843781710	3408	70166	5544		W2
043770718	2482	51796	3962		W2
TOTALS	5890	121962	9506		

2023 Schedule HC
MA23029011555

Schedule HC, Health Care Information, must be completed by all full-year residents and certain part-year residents (see instructions).
Note: Schedule HC must be enclosed with your Form 1 or Form 1-NR/PY. Failure to do so will delay the processing of your return.

DANA S JACOBSON 018501985

1a. Date of birth 05271966 1b. Spouse's date of birth 1c. Family size 1

2. Federal adjusted gross income **2** 125977

3. Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). The Form MA 1099-HC from your insurer will indicate whether your insurance met MCC requirements. Note: MassHealth, Medicare, and health coverage for U.S. Military, including Veterans Administration and Tri-Care, meet the MCC requirements. If you did not receive a Form MA 1099-HC from your insurer, or you had insurance that did not meet MCC requirements, see the special section on MCC requirements in the instructions.

See instructions if, during 2023, you turned 18, you were a part-year resident or a taxpayer was deceased.

3a You:	X	Full-year MCC	Part-year MCC	No MCC/None
3a Spouse:		Full-year MCC	Part-year MCC	No MCC/None

If you filled in the full-year or part-year MCC oval, go to line 4. If you filled in No MCC/None, go to line 6.

4. Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2023, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, fill in line(s) 4f and/or 4g and see instructions. Fill in if you were enrolled in private insurance and MassHealth or Commonwealth Care and enter your private insurance information in line(s) 4f and/or 4g and go to line 5.

4a. Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below)	X	You	Spouse
4b. MassHealth. Fill in and go to line 5		You	Spouse
4c. Medicare (including a replacement or supplemental plan). Fill in and go to line 5		You	Spouse
4d. U.S. Military (including Veterans Administration and Tri-Care). Fill in and go to line 5		You	Spouse
4e. Other program (enter the program name(s) only in lines 4f and/or 4g below). Note: Health Safety Net is not considered insurance or minimum creditable coverage.		You	Spouse

4f. Your Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5.
HIGHMARK NE NEW YORK 161105741 P4U133606677001

4g. Spouse Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5.

5. If you had health insurance that met MCC requirements for the full-year, including private insurance, MassHealth, Commonwealth Care or ConnectorCare, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Other wise, go to line 6.

If you had Medicare (including a replacement or supplemental plan), U.S. Military (including Veterans Administration and Tri-Care), or other government insurance at any point during 2023, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Otherwise, go to line 6.

You might be eligible for low- or no-cost health insurance coverage.

If you (and/or your spouse, if married filing jointly) do not have health insurance coverage, you might be eligible for health insurance coverage programs made available by the Commonwealth of Massachusetts. By filling in the oval below, you authorize DOR to share information from your tax return and attached schedules with the Health Connector. If you are married filing jointly, both spouses must check the box for the Health Connector to receive all of your information. The Health Connector will assess your eligibility for those coverage options, including low- or no-cost coverage, and contact you with information. See instructions.

You: I authorize DOR to share this tax return including attached schedules with the Massachusetts Health Connector for the purpose of assessing my eligibility for insurance affordability programs and contacting me with information about the same.

Spouse: I authorize DOR to share this tax return including attached schedules with the Massachusetts Health Connector for the purpose of assessing my eligibility for insurance affordability programs and contacting me with information about the same.

Your Health Insurance

6. Was your income in 2023 at or below 150% of the federal poverty level? **6** Yes No

If you answer Yes, you are not subject to a penalty in 2023. Skip the remainder of this schedule and complete your tax return. If you answer No and you were enrolled in a health insurance plan that met the MCC requirements for part, but not all, of 2023, go to line 7. If you answer No and you had no insurance or you were enrolled in a plan that did not meet the MCC requirements during the period that the mandate applied, go to line 8a.

7. Complete this section **only if** you, and/or your spouse if married filing jointly, were enrolled in a health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements for part, but not all of 2023. Fill in below the months that met the MCC requirements, as shown on Form MA 1099-HC. If you did not receive this form, fill in the months you were covered by a plan that met the MCC requirements at least **15 days or more**. If, during 2023, you **turned 18**, you were a **part-year resident** or a taxpayer was **deceased**, fill in the oval(s) below for the month(s) that met the MCC requirements during the period that the mandate applied. See instructions.

You may only fill in the month(s) you had health insurance that met MCC requirements. If you had health insurance, but it did not meet MCC requirements, you must skip this section and go to line 8a.

Months Covered By Health Insurance

You:	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
Spouse:	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.

If you had four or more consecutive months either with no insurance or insurance that did not meet the MCC requirements (four or more blank months in a row), go to line 8a. Otherwise, a penalty does not apply to you in 2023. Skip the remainder of this schedule and complete your tax return.

Religious Exemption and Certificate of Exemption

8a. **Religious exemption:** Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs that cause you to object to substantially all forms of treatment covered by health insurance? **8a** You Yes No; Spouse Yes No

If you answer Yes, go to line 8b. If you answer No, go to line 9.

8b. If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2023 tax year? **8b** You Yes No; Spouse Yes No

If you answer No to line 8b, skip the remainder of this schedule and continue completing your tax return. If you answer Yes to line 8b, go to line 9.

9. **Certificate of exemption:** Have you obtained a Certificate of Exemption issued by the Massachusetts Health Connector for the 2023 tax year? **9** You Yes No; Spouse Yes No

If you answer Yes, enter the certificate number, skip the remainder of this schedule and continue completing your tax return. If you answer No to line 9, go to line 10.

DANA S JACOBSON 018501985

Affordability as Determined By State Guidelines

Note: This section will require the use of worksheets and tables found in the instructions. You must complete the worksheet(s) to determine if health insurance was affordable to you during the 2023 tax year.

10. Did your employer offer affordable health insurance that met minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 10 in the instructions? **10** You Yes No / Spouse Yes No

Fill in No if your employer did not offer health insurance that met minimum creditable coverage requirements, you were not eligible for health insurance offered by your employer, you were self-employed or you were unemployed.

11. Were you eligible for government-subsidized health insurance as determined by completing the Schedule HC Worksheet for Line 11 in the instructions? **11** You Yes No / Spouse Yes No

If you answer No, go to line 12. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

12. Were you able to purchase affordable private health insurance that met minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 12 in the instructions? **12** You Yes No / Spouse Yes No

If you answer No, you are not subject to a penalty. Continue completing your tax return. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

Complete Only If You Are Filing An Appeal

You must complete the Health Care Penalty Worksheet to determine your penalty amount before completing this section.

You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2023 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing the penalty, fill in the field(s) below. The appeal will be heard by the Massachusetts Health Connector. By filling in the field below, you (or your spouse if married filing jointly) are authorizing DOR to share information from your tax return, including this schedule, with the Massachusetts Health Connector for purposes of deciding your appeal. **You will receive a follow-up letter asking you to state your grounds for appeal in writing, and submit supporting documentation. Failure to respond to that letter within the time specified in the letter will lead to dismissal of your appeal and will result in a future assessment of a penalty.** Once your documentation is received, it will be reviewed by the Massachusetts Health Connector and you may be required to attend a hearing on your case. You will be required to file your claims under the pains and penalties of perjury.

Note: If you are filing an appeal, make sure you have calculated the penalty amount that you are appealing, but do not assess yourself or enter a penalty amount on your Form 1 or Form 1-NR/PY. Also, do not include any hardship documentation with your original return. You will be required to submit substantiating hardship documentation at a later date during the appeal process.

You: I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Massachusetts Health Connector for purposes of deciding this appeal.

Spouse: I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Massachusetts Health Connector for purposes of deciding this appeal.

2023 M-2210
MA23653011555
Underpayment of Massachusetts Estimated Income Tax

DANA S JACOBSON 018501985

You are a qualified farmer or fisherman filing and paying your full amount due on or before March 1, 2024
You were a resident of Massachusetts for 12 months and not liable for taxes during 2022.
Your estimated payments and withholding equal or exceed your 2022 tax (where taxable year was 12 months and a return was filed).

Part 1. Figuring your underpayment

1.	2023 tax	1	5974
2.	Total credits	2	
3.	Balance	3	5974
4.	Enter 80% of line 3 or 66.667% of line 3 if you are a qualified farmer or fisherman	4	4779
5.	Enter 2022 tax liability after credits	5	6277
6.	Enter the smaller of line 4 or line 5	6	4779

			– Installment due dates –			
			a. April 15, 2023	b. June 15, 2023	c. Sept. 15, 2023	d. Jan. 15, 2024
7.	Installment due dates. Fiscal year filers, see instructions	7	04152023	06152023	09152023	01152024
8.	Divide the amount in line 6 by the number of installments required for the year. Enter the result in the appropriate columns	8	1194	1195	1195	1195
9.	Estimated taxes paid and taxes withheld for each installment	9	1472	1472	1473	1473
10.	Overpayment of previous installments	10				
11.	Total	11				
12.	Overpayment	12				
13.	Underpayment	13				

AREA RESERVED
FOR 2-D BARCODE

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MA23653021555
Underpayment of Massachusetts Estimated Income Tax

DANA S JACOBSON 018501985

Part 2. Figuring your underpayment penalty

14. Enter the date you paid the amount in line 13 or the 15th day of the 4th month after the close of the taxable year, whichever is earlier	**14**	
15. Number of days from the due date of installment to the date shown in line 14	**15**	
16. Number of days in line 15 after 4/15/23 and before 7/1/23	**16**	
17. Number of days in line 15 after 6/30/23 and before 10/1/23	**17**	
18. Number of days in line 15 after 9/30/23 and before 1/1/24	**18**	
19. Number of days in line 15 after 12/31/23 and before 4/15/24	**19**	
20. Underpayment in line 13 × (number of days in line 16 ÷ 365) × 8%	**20**	
21. Underpayment in line 13 × (number of days in line 17 ÷ 365) × 8%	**21**	
22. Underpayment in line 13 × (number of days in line 18 ÷ 365) × 9%	**22**	
23. Underpayment in line 13 × (number of days in line 19 ÷ 365) × 9%	**23**	
24. Penalty. Add all amounts shown in lines 20 through 23.		**24** SEE STMT

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MA23653031555

Underpayment of Massachusetts Estimated Income Tax

DANA S JACOBSON 018501985

Part 3. Annualized income installment method

			Installment due dates			
			Jan. 1–March 31	Jan. 1–May 31	Jan. 1–August 31	Jan. 1–Dec. 31
1.	Taxable 5.0% income each period (including long-term capital gain income taxed at 5.0%)	1				
2.	Annualization amount	2	4	2.4	1.5	1
3.	Multiply line 1 by line 2	3				
4.	Tax on amount in line 3. Multiply line 3 by .05	4				
5.	Taxable 8.5% income each period	5				
6.	Annualization amount	6	4	2.4	1.5	1
7.	Multiply line 5 by line 6	7				
8.	Tax on amount in line 7. Multiply line 7 by .085	8				
9.	Taxable 12% income each period	9				
10.	Annualization amount	10	4	2.4	1.5	1
11.	Multiply line 9 by line 10	11				
12.	Tax on amount in line 11. Multiply line 11 by .12	12				
13.	Total tax. Add lines 4, 8, and 12	13				
14.	Total credits	14				
15.	Total tax after credits	15				
16.	Applicable percentage	16	20%	40%	60%	80%
17.	Multiply line 15 by line 16	17				
18.	Enter the combined amounts of line 24 from all preceding periods	18				
19.	Subtract line 18 from line 17. Not less than "0"	19				
20.	Divide line 6 of Form M-2210 by 4 and enter result in each column	20				
21.	Enter the amount from line 23 of this worksheet for the preceding column	21				
22.	Add lines 20 and 21	22				
23.	If line 22 is more than line 19, subtract line 19 from line 22. Otherwise enter "0"	23				
24.	Enter the smaller of line 19 or line 22 here and on Form M-2210, line 8	24				

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

Go to *www.irs.gov/ScheduleC* for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. **09**

Name of proprietor	Social security number (SSN)
Dana S Jacobson	018-50-1985

A Principal business or profession, including product or service (see instructions): SELLING MATTRESSES SPIFFS

B Enter code from instructions: 9 9 9 0 0 0

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.) 188 North St

City, town or post office, state, and ZIP code Dalton, MA 01226-1207

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses . ☒ Yes ☐ No

H If you started or acquired this business during 2023, check here ☐

I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	4,321.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	4,321.
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	4,321.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	**Gross income.** Add lines 5 and 6	7	4,321.

Part II Expenses. Enter expenses for business use of your home only on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
				20	Rent or lease (see instructions):		
10	Commissions and fees	10		a	Vehicles, machinery, and equipment	20a	
11	Contract labor (see instructions)	11		b	Other business property	20b	
12	Depletion	12		21	Repairs and maintenance	21	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		22	Supplies (not included in Part III)	22	
				23	Taxes and licenses	23	
				24	Travel and meals:		
14	Employee benefit programs (other than on line 19)	14		a	Travel	24a	
				b	Deductible meals (see instructions)	24b	
15	Insurance (other than health)	15		25	Utilities	25	
16	Interest (see instructions):			26	Wages (less employment credits)	26	
a	Mortgage (paid to banks, etc.)	16a		27a	Other expenses (from line 48)	27a	
b	Other	16b		b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
17	Legal and professional services	17					

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27b	28	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	4,321.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. **Simplified method filers only:** Enter the total square footage of (a) your home: ______ and (b) the part of your home used for business: ______ . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions.) Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	4,321.

32 If you have a loss, check the box that describes your investment in this activity. See instructions.

• If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3.**

• If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32a ☐ All investment is at risk.

32b ☐ Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) ____________

44 Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:

a Business ____________ b Commuting (see instructions) ____________ c Other ____________

45 Was your vehicle available for personal use during off-duty hours? . . . ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? . . . ☐ Yes ☐ No

47a Do you have evidence to support your deduction? . . . ☐ Yes ☐ No

b If "Yes," is the evidence written? . . . ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26, line 27b, or line 30.

48 Total other expenses. Enter here and on line 27a	48

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